

**NEVADA DEPARTMENT OF TAXATION**

**COMBINED SALES AND USE TAX RETURN**

Mail Original To:  
STATE OF NEVADA-SALES/USE  
PO BOX 52609  
PHOENIX AZ 85072-2609

PERMIT NUMBER: 001- \_\_\_\_\_

FOR DEPARTMENT USE ONLY

Return for \_\_\_\_\_ ending \_\_\_\_\_

Due on or before \_\_\_\_\_

**IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY IF LATE, ENTER NUMBER OF MONTHS \_\_\_\_\_**

If the name or address as shown is incorrect, if ownership has changed, or if you are out of business, **notify a Department of Taxation District Office immediately**

**A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS**

Enter Amts in County of sales/use or delivery    A. Total Sales    +    B. Amt subject to Use Tax    -    C. Exemptions    =    D. Taxable Amt    X E. Rates    =    F. Calculated Tax

County	A. Total Sales	B. Amt subject to Use Tax	C. Exemptions	D. Taxable Amt	E. Rates	F. Calculated Tax
01 Churchill						
02 Clark						
03 Douglas						
04 Elko						
05 Esmeralda						
06 Eureka						
07 Humboldt						
08 Lander						
09 Lincoln						
10 Lyon						
11 Mineral						
12 Nye						
13 Carson City						
14 Pershing						
15 Storey						
16 Washoe						
17 White Pine						
<b>TOTALS</b>						

18. Total Calculated Tax (Column F)

19. Enter Collection Allowance (          or          of Line 18)

20. Net Taxes (Line 18 - Line 19)

21. Penalty (10% of Line 20)

22. Interest (1% of Line 20) for each month (full or part) late

23. Plus Liabilities established by the Department

24. Minus Credits established by the Department

25. Total Amount Due and Payable\*

26. Total Amount Remitted with Return

\*If you have Supplemental Taxes (Ocular, Trade In Trade Down, etc.) please enter them here

I hereby certify that this return including any accompanying schedule and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. **THIS RETURN MUST BE SIGNED**

Signature	
Title	Phone Number (          )
Date	Federal Tax ID or SSN

**MAKE CHECKS PAYABLE TO NEVADA DEPARTMENT OF TAXATION**

SALES/USE TAX RETURN  
TXR-01.01  
Revised 11-01-03

**DO NOT DETACH COUPON**  
**STATE OF NEVADA SALES AND USE TAX COUPON**

Permit Number: 001- \_\_\_\_\_

Period Ending: \_\_\_\_\_

TOTAL AMOUNT DUE

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STATE OF NEVADA SALES/USE  
P.O. BOX 52609  
PHOENIX AZ 85072-2609



## SALES/USE TAX INSTRUCTIONS

**IF NOT PREPRINTED**, Please enter your account name and address, 9 digit sales/use tax permit number (without dashes), frequency (either monthly reporting or quarterly), and the period ending date for the tax return in the spaces provided at the top of the form. If you are working on a paper copy of this form, and not an Adobe Acrobat electronic copy, be sure to put the permit number and period end date in the spaces provided on the coupon.

### **COMBINED SALES/USE TAX RETURN - Line 1 through 17**

**COLUMN A.** Total Sales: Enter on appropriate county line the amount of all sales (do not include sales tax collected) related to Nevada business including (a) sales on which you are required to collect the use tax; (b) cash sales; (c) conditional sales; (d) sales exempt from tax; (e) leases and rentals of personal property for customers. Complete and detailed records of all sales as well as, income from all sources and expenditures for all purposes must be kept so your return can be verified by a Department auditor.

**COLUMN B.** Use Tax: Enter the purchase price of merchandise, equipment or other tangible personal property purchased without payment of Nevada tax (by use of your resale number, or any other reason) and used by you rather than being resold.

**COLUMN C.** Exemptions: Enter that portion of your sales not subject to tax, i.e., sales (a) for which you receive a resale certificate; (b) to Federal Government, State of Nevada, its agencies, cities or counties and school districts; (c) to religious or charitable organizations for which you have a copy of its exemption letter on file; (d) newspapers of general circulation published at least once a week; (e) animals, seeds, annual plants, and fertilizer, the end product of which is food for human consumption; (f) motor vehicle or special fuels used in internal combustion or diesel engines; (g) wood, presto logs, pellets, petroleum, gas and any other matter used to produce domestic heat and sold for home or household use; (h) prescription medicines dispensed pursuant to a prescription of a licensed physician, dentist or chiroprapist; (i) food products sold for home preparation and consumption; (j) out-of-state sales.

**COLUMN D.** Taxable amount: Column A, plus Column B, minus Column C = taxable amount entered in Column D. On the Acrobat electronic copy of the form, this figure will calculate automatically.

**COLUMN F.** Calculated Tax: Multiply taxable amount(s) (Column D) by tax rate(s) (Column E) and enter in Column F. On the Acrobat electronic copy of the form, this figure will calculate automatically.

### **CONSUMER USE TAX RETURN - Line 1 through 17**

**COLUMN A.** Amount subject to Use Tax: Enter total purchases subject to use tax on appropriate county line. All purchases of tangible personal property on which no Nevada sales tax has been paid, must be entered here.

**COLUMN C.** Calculated Tax: Multiply taxable amount(s) (Column A) by tax rate(s) (Column B) and enter in Column C. On the Acrobat electronic copy of the form, this figure will calculate automatically.

Note: If you have a contract exemption, give contract exemption number.

**COMBINED SALES/USE and USE TAX RETURN - Line 18 through 26.** Note that On the Acrobat electronic copy of the form, these lines, save 23 and 24, will calculate automatically.

**LINE 18.** Total calculated tax from column F on combined sales/use Tax Return or column C for Consumer Use Tax Return.

**LINE 19.** Collection Allowance: Compute .5% (or .005) X line 18 if return and taxes are postmarked on or before the due date as shown on the face of the return. If not postmarked by the due date the collection allowance is not allowed; please enter 0.

**LINE 20.** Net Taxes Due: Subtract line 19 from line 18.

**LINE 21.** If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, a 10% penalty will be assessed. Enter 10% (or .10) X line 20.

**LINE 22.** If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, please enter the number of months late in the field at the top of the page. Remember, this is for each month or fraction of a month past due. Then enter 1% times the number of months and fraction of a month late.

**LINE 23.** Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice. Monthly notices received from the Department are not cumulative.

**LINE 24.** Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Monthly notices received from the Department are not cumulative. Do not take the credit if you have applied for a refund. NOTE: Only credits established by the Department may be used.

**LINE 25.** Total Taxes Due and Payable: Add line 20, 21, 22, and 23. Subtract amount on line 24. Enter total. If there are supplemental taxes, such as ocular or trade in/trade down, enter the total of the tax due in the space provided. For instance, if your trade in/trade down form shows to add taxes of \$200 and subtract taxes of \$300, enter -\$100 in the field. Then add or subtract this from line 25.

**LINE 26.** Total Amount Remitted: Enter total amount paid with this return.

**PLEASE COMPLETE THE SIGNATURE PORTION OF THE RETURN, AND RETURN IN THE ENVELOPE PROVIDED.**

If you have questions concerning this return, please call one of the Department of Taxation offices listed below.

Carson City (775) 684-2000    Las Vegas (702) 486-2300    Reno (775) 688-1295

SALES/USE TAX RETURN INSTRUCTIONS

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Revised 11-01-03